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Docket No. 740756-2676

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**REMARKS**

The Office Action of May 18, 2006 was received and reviewed. The Examiner is thanked for reviewing this application. Reconsideration and withdrawal of the currently pending rejections are requested for the reasons advanced in detail below.

Claims 1-32 are pending in the instant application, of which claims 1, 5, 9, 14, 19, 23, 28 and 30 are independent.

In the detailed Office Action, claims 1, 4, 5, 8, 9, 12, 14, 17, 19, 22, 23, 26, 29 and 31 stand rejected under 35 U.S.C. §102(e) over Samavedam (U.S. Pub. No. 2004/0023478 – hereafter Samavedam). Further, claims 2, 3, 6, 7, 10, 11, 13, 15, 16, 18, 20, 21, 24, 25, 27, 28, 30 and 32 stand rejected under 35 U.S.C. §103(a) over Samavedam in view of Hori (U.S. Patent No. 5,445,710 – hereafter Hori). These rejections are respectfully traversed at least for the reasons provided below.

In the anticipatory rejection, the Examiner applied Samavedam as disclosing forming a first pattern with a tapered sidewall 124, as shown in Fig. 4. However, Applicants respectfully submit that the tapered sidewall 124 (i.e., first spacer) of Samavedam has no relevance to Applicants' tapered sidewall portion of the first pattern as recited in independent claims 1, 5, 9, 14, 19 and 23. As clearly shown in the drawings and in the specification, the present invention does not teach, disclose or suggest a spacer or a "tapered sidewall" that is equivalent to reference numeral 124 indicating a spacer of Samavedam. Rather, the presently claimed invention refers to the portion on the side of the first pattern as the tapered sidewall portion, such as shown in Figs. 1A-1E, for example, in the specification.

Further, in the anticipatory rejection, the Examiner alleged that Samavedam discloses forming a second pattern by anisotropic etching a first pattern with the tapered sidewall portion. However, Samavedam actually does not disclose the claimed feature. Instead, Samavedam discloses anisotropic etching for forming a spacer or "tapered sidewall", as disclosed in paragraph [0031].

Further, the Examiner asserts that paragraph [0030] teaches a step of performing plasma treatment on the first pattern with the tapered wall. However, paragraph [0030] only teaches how to form a first pattern without reciting a tapered wall.

Still Further, the Examiner asserts that Samavedam teaches adding an impurity

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element to the semiconductor layer as a shielding mask to form a region with the impurity elements in the semiconductor film wherein the region with the impurity elements overlaps with the first conductive layer in paragraph [0020] and Fig. 1. However, with respect to claims 19 and 23 that recite the step of adding an impurity element, Applicants cannot found support in Samavedam for the feature of "adding impurity elements to the semiconductor layer with the second conductive layer as a shielding mask". Should the Examiner maintains this assertion, Applicants would request the Examiner to cite specific text and drawing in Samavedam for concrete support.

Consequently, since each and every feature of the present claims is not taught (and is not inherent) in the teachings of Samavedam, as is required by MPEP Chapter 2131 in order to establish anticipation, the rejection of claims 1, 4, 5, 8, 9, 12, 14, 17, 19, 22, 23, 26, 29 and 31, under 35 U.S.C. §102(b), as anticipated by Samavedam is improper.

With respect to the obviousness rejection, Applicants respectfully assert that the Examiner paragraph [0030] of Samavedam discloses plasma treatment. However, Applicants cannot find support the allegation and Samavedam does not teach, disclose or suggest plasma treatment after forming a first pattern as discussed above. Moreover, Applicants respectfully submit that an organic resist cannot be considered as a reaction product adhering to the tapered sidewall portion.

With respect to the obviousness rejection of claims 28 and 30, the Examiner merely stated that it would have been obvious to one skilled in the art at the time the invention to decide on the thickness of the conductive layers so that the width of the first conductive layer is wider than the width of the second and third conductive layers. Applicants respectfully submit that by merely reciting Applicants' claimed feature and stating that they are obvious is insufficient to set a *prima facie* case of obviousness.

The requirements for establishing a *prima facie* case of obviousness, as detailed in MPEP § 2143 - 2143.03 (pages 2100-122 - 2100-136), are: first, there must be some suggestion or motivation, either in the references themselves or in the knowledge generally available to one of ordinary skill in the art, to modify the reference to combine the teachings; second, there must be a reasonable expectation of success; and, finally, the prior art reference (or references when combined) must teach or suggest all of the claim limitations. As Samavedam is deficient, as discussed above, its application in the obviousness rejection,

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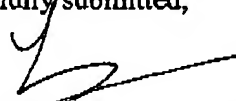
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alone or in combination with Hori, is improper.

In view of the foregoing, it is respectfully requested that the rejections of record be reconsidered and withdrawn by the Examiner, that claims 1-32 be allowed and that the application be passed to issue. If a conference would expedite prosecution of the instant application, the Examiner is hereby invited to telephone the undersigned to arrange such a conference.

Respectfully submitted,



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